

REGISTERED COMPANY NUMBER: SC826375 (Scotland)
REGISTERED CHARITY NUMBER: SC054396

Report of the Trustees and
Unaudited Financial Statements for the Period 20 October 2024 to 31 March 2026
for
Disco Buddies Ltd
(A Company Limited by Guarantee)

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

Disco Buddies Ltd

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for the Period 20 October 2024 to 31 March 2026**

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Disco Buddies Ltd

**Reference and Administrative Details
for the Period 20 October 2024 to 31 March 2026**

TRUSTEES	L Gray (appointed 20.2.25) A Gray (appointed 20.10.24) (resigned 13.7.26) A McKirdy (appointed 20.2.25) E O'Neill (appointed 20.2.25) L Spark (appointed 20.2.25)
COMPANY SECRETARY	L McArthur
REGISTERED OFFICE	168 Morningside Road Wishaw ML2 9QN
REGISTERED COMPANY NUMBER	SC826375 (Scotland)
REGISTERED CHARITY NUMBER	SC054396
INDEPENDENT EXAMINER	Stevenson & Kyles Chartered Accountants 25 Sandyford Place Glasgow G3 7NG

**Report of the Trustees
for the Period 20 October 2024 to 31 March 2026**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the period 20 October 2024 to 31 March 2026. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

INCORPORATION

The charitable company was incorporated on 20 October 2024 and commenced trading on 6 January 2025.

OBJECTIVES AND ACTIVITIES

Objectives and aims

Disco Buddies exists to reduce social isolation by improving wellbeing through providing safe, inclusive, welcoming and fully accessible social opportunities for adults with disabilities, additional support needs, older people and others experiencing loneliness across Lanarkshire. Throughout 2025, the charity delivered a programme of regular community disco sessions, sensory sessions, seasonal celebrations and opportunities for carers to meet and support one another.

These activities enabled participants and their carers to build lasting friendships, increase confidence and self-esteem, and enjoy meaningful social interaction in a supportive environment where they felt valued and accepted. During the year, Disco Buddies successfully expanded its reach by establishing a new weekly disco session in East Kilbride, extending the charity's support to a wider community and responding to growing demand for accessible social opportunities.

FINANCIAL REVIEW

Financial review

The charity continued to fulfil its charitable objectives through a combination of grant funding, donations and community fundraising activities. The Trustees maintained careful oversight of income and expenditure, ensuring that resources were applied efficiently and directly to the delivery of the charity's aims. Appropriate reserves were maintained to safeguard the continuity of services and to support the long-term sustainability and future development of the organisation. Incoming resources totalled £82,378 and resulted in a deficit for the period of £4,202.

Going concern

The financial statements have been prepared on a going concern basis after consideration of the future prospects, expected income from funders, and available reserves to support its activities.

FUTURE PLANS

Looking ahead, Disco Buddies will continue to develop and enhance its inclusive programmes, strengthen partnerships with local organisations and pursue sustainable sources of income to ensure that people across Lanarkshire can continue to access opportunities for friendship, connection and wellbeing. In the coming year, the charity intends to expand into a further area of North Lanarkshire by introducing a new community activity session, building on the success of its existing services and responding to identified local need.

Disco Buddies Ltd

Report of the Trustees for the Period 20 October 2024 to 31 March 2026

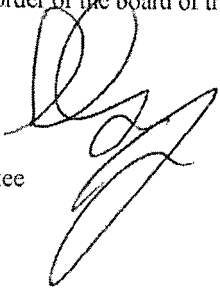
STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charitable company, which became a recognised charity in Scotland from 10 July 2025, is registered as a charitable company limited by guarantee, and was set up by a Memorandum of Association on 20 October 2024.

Day-to-day operations are led by the Chief Executive, Lynsay McArthur, supported by Ann Gray, Manager, and Pariya O'Neill, Coordinator. The Board comprises Les Gray (Chair), Andrew McKirdy (Vice Chair), Elizabeth O'Neill (Treasurer) and Lorraine Spark (Trustee). The Trustees meet regularly to determine strategic direction, monitor performance, ensure sound financial management and uphold the highest standards of governance and accountability.

Approved by order of the board of trustees on 16 July 2026 and signed on its behalf by:

A handwritten signature in black ink, appearing to be 'L. Gray', written over a horizontal line.

L. Gray - Trustee

**Independent Examiner's Report to the Trustees of
Disco Buddies Ltd**

I report on the accounts for the period 20 October 2024 to 31 March 2026 set out on pages five to twelve.

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts in accordance with the terms of the Charities and Trustee Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 (as amended). The charity's trustees consider that the audit requirement of Regulation 10(1)(a) to (c) of the Accounts Regulations does not apply. It is my responsibility to examine the accounts as required under Section 44(1)(c) of the Act and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with Regulation 11 of the Charities Accounts (Scotland) Regulations 2006. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently I do not express an audit opinion on the view given by the accounts.

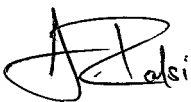
Independent examiner's statement

In connection with my examination, no matter has come to my attention :

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements
- to keep accounting records in accordance with Section 44(1)(a) of the 2005 Act and Regulation 4 of the 2006 Accounts Regulations; and
 - to prepare accounts which accord with the accounting records and to comply with Regulation 8 of the 2006 Accounts Regulations

have not been met; or

- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



Amardeep Kalsi CA
The Institute of Chartered Accountants of Scotland

Stevenson & Kyles
Chartered Accountants
25 Sandyford Place
Glasgow
G3 7NG

16 July 2026

Disco Buddies Ltd

**Statement of Financial Activities
for the Period 20 October 2024 to 31 March 2026**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	5,724	-	5,724
Charitable activities	3			
Community group		76,654	-	76,654
Total		<u>82,378</u>	<u>-</u>	<u>82,378</u>
EXPENDITURE ON				
Charitable activities	4			
Community group		86,580	-	86,580
NET INCOME/(EXPENDITURE)		<u>(4,202)</u>	<u>-</u>	<u>(4,202)</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>(4,202)</u></u>	<u><u>-</u></u>	<u><u>(4,202)</u></u>

The notes form part of these financial statements

Disco Buddies Ltd (Registered number: SC826375)

**Balance Sheet
31 March 2026**

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
FIXED ASSETS				
Tangible assets	9	1,442	-	1,442
CURRENT ASSETS				
Cash at bank and in hand		598	49,457	50,055
CREDITORS				
Amounts falling due within one year	10	(6,242)	(49,457)	(55,699)
NET CURRENT ASSETS/(LIABILITIES)		<u>(5,644)</u>	<u>-</u>	<u>(5,644)</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>(4,202)</u>	<u>-</u>	<u>(4,202)</u>
NET ASSETS		<u><u>(4,202)</u></u>	<u><u>-</u></u>	<u><u>(4,202)</u></u>
FUNDS	12			
Unrestricted funds				<u>(4,202)</u>
TOTAL FUNDS				<u><u>(4,202)</u></u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2026.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2026 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

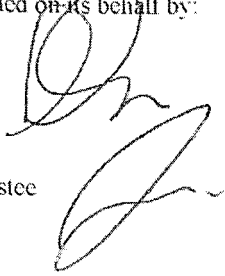
Disco Buddies Ltd

Balance Sheet - continued
31 March 2026

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 16 July 2026 and were signed on its behalf by:

L Gray - Trustee

A handwritten signature in black ink, appearing to be 'L Gray', written over a horizontal line.

The notes form part of these financial statements

**Notes to the Financial Statements
for the Period 20 October 2024 to 31 March 2026**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery	- 20% on cost
Computer equipment	- 33.33% on cost

The charitable company has a capitalisation policy of £1,000.

Taxation

The charity is exempt from corporation tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Disco Buddies Ltd

**Notes to the Financial Statements - continued
for the Period 20 October 2024 to 31 March 2026**

2. DONATIONS AND LEGACIES

	£
Donations	5,724
	<u> </u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	£
Ticket sales	Community group	46,654
Grants	Community group	30,000
		<u> </u>
		76,654
		<u> </u>

Grants received, included in the above, are as follows:

	£
Growth Pot	5,000
The National Lottery	20,000
Time for Me	3,000
Cash4Clubs	2,000
	<u> </u>
	30,000
	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Community group	83,201	3,379	86,580
	<u> </u>	<u> </u>	<u> </u>

5. SUPPORT COSTS

	Finance £	Governance costs £	Totals £
Community group	139	3,240	3,379
	<u> </u>	<u> </u>	<u> </u>

Disco Buddies Ltd

**Notes to the Financial Statements - continued
for the Period 20 October 2024 to 31 March 2026**

6. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	£
Ind. examiner remuneration	3,240
Depreciation - owned assets	728
	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

During the period total remuneration of £10,000 was paid to a director. The intention was for this director to resign on 20 February 2025, however due to an administrative oversight, this was not updated on time. At the date of approval of these accounts the Board are actively rectifying the matter and believe there is no breach of the charitable company's Memorandum of Association.

Trustees' expenses

During the period a total of £144 was reimbursed to 1 trustee.

8. STAFF COSTS

The average monthly number of employees during the period was as follows:

Management & Administration	<u> </u> 2
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No employees received emoluments in excess of £60,000.

9. TANGIBLE FIXED ASSETS

	Plant and machinery £	Computer equipment £	Totals £
COST			
Additions	<u>1,000</u>	<u>1,170</u>	<u>2,170</u>
DEPRECIATION			
Charge for year	<u>247</u>	<u>481</u>	<u>728</u>
NET BOOK VALUE			
At 31 March 2026	<u>753</u>	<u>689</u>	<u>1,442</u>

Disco Buddies Ltd

**Notes to the Financial Statements - continued
for the Period 20 October 2024 to 31 March 2026**

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Bank loans and overdrafts (see note 11)	2,447
Social security and other taxes	1,046
Accruals and deferred income	52,206
	<u>55,699</u>

11. LOANS

An analysis of the maturity of loans is given below:

	£
Amounts falling due within one year on demand:	
Bank overdrafts	<u>2,447</u>

12. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.3.26 £
Unrestricted funds		
General fund	(4,202)	(4,202)
	<u>(4,202)</u>	<u>(4,202)</u>
TOTAL FUNDS	<u>(4,202)</u>	<u>(4,202)</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	82,378	(86,580)	(4,202)
	<u>82,378</u>	<u>(86,580)</u>	<u>(4,202)</u>
TOTAL FUNDS	<u>82,378</u>	<u>(86,580)</u>	<u>(4,202)</u>

Disco Buddies Ltd

**Notes to the Financial Statements - continued
for the Period 20 October 2024 to 31 March 2026**

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31 March 2026.

14. DESCRIPTION OF FUNDS

General

The general fund is for the operation of core services as set out in the objectives.